

Amendment No. 14 to HB0534

Moody
Signature of Sponsor

AMEND Senate Bill No. 1221

House Bill No. 534*

by inserting the following new section immediately preceding the effective date section:

SECTION ____ Tennessee Code Annotated, Section 67-6-228, is amended by deleting subsection (b) and substituting instead the following:

(b) The retail sale of food and food ingredients sold as prepared food, alcoholic beverages, dietary supplements, and tobacco shall be taxed at the rate levied on the sale of tangible personal property at retail by § 67-6-202.

(c) Notwithstanding any provision of this part to the contrary, the retail sale of candy shall be taxed at the rate of six percent (6%) of the sales price.